

## Tax Exemption Programs Chart

FY 2020

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayers: elderly persons, blind persons, disabled veterans, surviving spouse or orphaned minor child, widow or orphaned minor of police officer or fire fighter, and Financial hardship.

The qualifying date is July 1, the first day of the fiscal year, for most exemptions. The qualifying date for the CPA Surcharge is Jan. 1.

**All Applications must be filed by April 1, for each fiscal year.**

Because of the number and complexity of exemptions, the following table is intended only to give the taxpayer a general idea of what is available. If someone has the slightest suspicion that he or she may be eligible or has any questions, call or email the Assessor's Office to discuss details at (781) 316-3050 or [assessors@town.arlington.ma.us](mailto:assessors@town.arlington.ma.us). Note, all exemptions require certain ownership requirements and all applicants must occupy the property as their domicile. Also note, certain income limits include deductions (Clause 41C) and asset limits do not include the value of owner occupied condominiums, 1, 2, & 3 family houses (all excluding Clause 18). Certain exemption applications will require a copy of the income tax return forms filed for the last calendar year, or a statement indicating that the applicant(s) does not file. The number of owners of the property also falls into the review of qualification, which may mean non-eligibility of the exemption or a pro-rated exemption.

Clause	Basic Qualifications as of July 1, 2019	Maximum Income <sup>1</sup>	Maximum Assets <sup>2</sup>	Potential Tax Relief
<b>EXEMPTIONS FROM REAL ESTATE TAX:</b>				
<b>ELDERLY</b>				
17D	Age 70 or older	None	\$30,000	\$227.50
41A	Age 65 or older	\$88,000	None	defer all taxes (Interest Rate 4%)
41C	Age 65 or older- Single	\$26,248	\$42,980	\$1,300.00
41C	Age 65 or older- Married	\$39,372	\$59,097	\$1,300.00
<b>VETERAN</b>				
22	Minimum 10% Disability or Purple Heart	None	None	\$520.00
22A	Loss of foot, hand or eye	None	None	\$975.00
22B	Loss of two limbs or eyes	None	None	\$1,300.00
22D	Surviving spouse of a veteran whose death occurred as a result of service	None	None	100%
22E	100% Disability/100% Service	None	None	\$1,300.00
22(F)	Paraplegic due to war injury	None	None	100%
<b>OTHER</b>				
17D	Surviving spouse or orphaned minor child	None	\$30,000	\$227.50
37A	Legally Blind	None	None	\$650.00
42	Surviving spouse or orphaned minor of Police Officer or Fire Fighter killed in line of duty	None	None	100%
18	Financial Hardship- must be older & have a physical or mental illness, disability or impairment.			Varies <sup>3</sup>
<b>EXEMPTIONS FROM CPA SURCHARGE TAX:</b>				
<b>Low/Moderate Income Senior (60+)</b>		see chart below	None	100% of Surcharge
<b>Low income Non-Seniors (&lt;60)</b>		see chart below	None	100% of Surcharge

Household Size	Annual Income Limit for the CPA Exemption	
	Senior Household Type: Property Owned by Senior (60+)	Non-Senior Household Type: Property Owned by Non-Senior (<60)
1	\$79,310	\$63,448
2	\$90,640	\$72,512
3	\$101,970	\$81,576
4	\$113,300	\$90,640
<b>For Households greater than 4 contact the Assessors Office</b>		
These income limits are adjusted for household size and are based on the FY2019 median income published by HUD (\$113,300)		

<sup>1</sup>Income: Salary, wages, interest, dividends, rental income, IRA distributions, pensions and all other retirement benefits.

<sup>2</sup>Assets: Stocks, bonds securities, IRAs, bank accounts and real estate holdings other than primary residence.

<sup>3</sup>May receive a partial or full exemption at the sole discretion of the Board of Assessors.